

(1) On an ~~annual~~ periodic basis, the Department will review the most recent ~~twelve-month period of~~ payment history for a business entity taxpayer, ~~on a tax type-by-tax type basis~~, to determine if the payment history requires the taxpayer to make payments through EFT. ~~If the taxpayer was not previously required to make payments for the tax type using EFT, a determination will be made as to whether the taxpayer should be required to make payments for the tax type using EFT. If the taxpayer was previously required to make payments for the tax type using EFT, a determination will be made as to whether the taxpayer should continue to be required to make payments for the tax type using EFT.~~

(2) ~~On an periodic interim basis, the Department will review payment transactions, on a tax type-by-tax type basis, to identify those transactions which equal or exceed the threshold amount. Taxpayers who previously were not selected as being required to make payments for a tax type using EFT and who make payments in amounts equal to or in excess of the threshold amount will be selected to be required to use EFT. for the tax type.~~

(3 2) ~~Each payment under this rule shall be limited to a single tax type, except when two or more tax types are permitted to be paid on a single return, as in the case of franchise tax. Whenever two or more taxes or fees types are permitted to be paid on a single form return, the total amount will be considered a single payment.~~

(4) ~~Each payment under this rule shall be limited to the total of payments made for a single reporting period for a tax type. Some examples of this are; the payment(s) made for a tax type which is required to be paid on a monthly basis, the payment(s) made for a tax type which is required to be paid on a quarterly basis, the payment(s) made for a tax type which is required to be paid on an annual basis, the payment(s) made with an extension request for a tax type.~~

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